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CALIFORNIA EMERGENCY MANAGEMENT AGENCY

January 23, 2009

Lt. Martin Hackett
El Dorado County Office of Emergency Services
300 Fair Lane
Placerville, CA 95667

Monitoring Report #M08-050

Dear Lt. Hackett:

On December 2-4, 2008, the California Emergency Management Agency (Cal-EMA), Monitoring and Audits Unit, Program Monitor, James Lewis and Jennifer Kolbe conducted a desk monitoring review for the purpose of monitoring the El Dorado County Grant Programs. I wish to thank you and your staff for the courtesy extended to Mr. Lewis and Ms. Kolbe during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT	PROGRAM NAME	PERIOD MONITORED
2005-0015 #017-00000	FY05 Homeland Security Grant Program (HSGP)	10/01/04 - 03/31/07
2006-0071 #017-00000	FY06 Homeland Security Grant Program (HSGP)	08/04/06 - 10/31/08
2007-0008 #017-00000	FY07 Homeland Security Grant Program (HSGP)	09/20/07 - 03/31/10

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitor examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitor performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your Cal-EMA Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete. **If any findings are identified in the monitoring report, you will have 120 days from the last day of the monitoring review to submit a Correction Action Plan to the Program Monitor.**

GOVERNOR ARNOLD SCHWARZENEGGER • DIRECTOR MATT BETTENHAUSEN
OFFICE OF THE GOVERNOR, SACRAMENTO, CALIFORNIA 95814
(916) 324-8908 • FAX (916) 323-9633

The corrective action process provides two options:

Option One – The subgrantee self certifies by the submission of an Action Plan that details the corrective steps implemented, and that any finding(s) noted in the monitoring report are resolved.

Option Two – Submission of an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by Cal-EMA program staff (i.e. technical assistance).

When corresponding to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

California Emergency Management Agency
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact me at (916) 323-9153.

Sincerely,



Brendan A. Murphy
Deputy Director
Division of Administration
Monitoring & Audits Unit

Attachment

cc: Sarah Knight, Cal-EMA Program Representative
Tania Donnelly, El Dorado Co. OES
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file

COBY

Monitoring Report Response Form

TO:	California Emergency Management Agency	Grant Numbers:	<u>2005-0015</u> <u>2006-0071</u> <u>2007-0008</u>
	Grants Management Section Monitoring & Audits Unit State Capitol Sacramento, CA 95814	Monitoring Control Number:	<u>#M08-050</u>
	Attention: Brendan A. Murphy Deputy Director Division of Administration	Response Due:	<u>April 3, 2009</u>

FROM: Subgrantee: El Dorado County Office of Emergency Services

Completed

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I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.

Authorized Signature	Title	Date
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Typed Name	Title	Telephone Number
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**CALIFORNIA EMERGENCY
MANAGEMENT AGENCY (Cal-EMA)
MONITORING NARRATIVE REPORT**

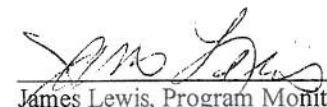
GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	MONITORED AMOUNT
2005-0015 #017-00000	FY05 Homeland Security Grant Program (HSGP)	10/01/2004 – 03/31/2007	\$520,235
2006-0071 #017-00000	FY06 Homeland Security Grant Program (HSGP)	08/04/2006 – 10/31/2008	\$394,653
2007-0008 #017-00000	FY07 Homeland Security Grant Program (HSGP)	09/20/2007 – 03/31/2010	\$344,158

County of El Dorado El Dorado County Sheriff Office of Emergency Services			
AUTHORIZED AGENT:	Lt. Martin Hackett	ADDRESS:	300 Fair Lane Placerville, CA 95667
CONTACT EMAIL:	hackettm@edso.org		
CONTACT PHONE NUMBER:	(530) 621-7467		
ALTERNATE POINT of CONTACT:	Tanya Donnelly		
CONTACT EMAIL:	Donnelly@edso.org		
PROGRAM REPRESENTATIVE:	Sarah Knight	E-mail:	Sarah.Knight@ohs.ca.gov
PHONE NUMBER:	(916) 322-9067		
PROGRAM MONITOR:	James Lewis	E-mail:	James.Lewis@ohs.ca.gov
PHONE NUMBER:	(916) 322-2335	DATE OF MONITORING:	December 2-4, 2008

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
Tanya Donnelly	Department Analyst	El Dorado Co. Sheriff's Office/OES
Mary Pierce	Public Administrator	El Dorado Co. Sheriff's Office/OES
Bernie Morton	Deputy Sheriff	El Dorado Co. Sheriff's Office/OES


Prepared by:


 James Lewis, Program Monitor, Cal-EMA Administration Division, Monitoring & Audits Unit

Date

1/16/2009

Approved by:


 Brendan Murphy, Deputy Director, Cal-EMA Administration Division, Monitoring & Audits Unit

Date

2/5/09

El Dorado County OA Monitoring Report

Monitoring Report Summary		Total # of Items in Category					Not in Compliance		Not Monitored		Applicable		Total	

El Dorado County OA Monitoring Report

PROGRAM SUMMARY

Corrective Action Plan: Required

MONITORING REPORT DETAIL

A. Administrative Review: Subgrantee in compliance (6 items); Not applicable for Subgrantee (2 items).

1. **Review of Audit Report:** Subgrantee in compliance (2 items).
2. **Grant Assurances:** Subgrantee in compliance (1 item).
3. **Grant Approval Notification:** Subgrantee in compliance (2 items).
4. **Performance Reports:** Not applicable for Subgrantee (1 item).
5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).
6. **Publication of Materials:** Not applicable for Subgrantee (1 item).

B. Programmatic Review: Subgrantee in compliance (2 items); Not applicable for Subgrantee (2 items).

1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).
2. **Exercise:** Not applicable for Subgrantee (2 items)
3. **Training:** Subgrantee in compliance (1 item).
4. **Planning:** Not applicable for Subgrantee (1 item).

C. Financial Management: Subgrantee in compliance (12 items); Not applicable for Subgrantee (2 items).

1. **Accounting System:** Subgrantee in compliance (8 items).
2. **Distribution of Funds:** Subgrantee in compliance (1 item).
3. **Advance of Funds:** Not applicable for Subgrantee (2 items).

El Dorado County OA Monitoring Report

- C. 4. **Change Request/Modifications:** Subgrantee in compliance (2 items).
5. **Records Maintenance:** Subgrantee in compliance (1 item).
- D. **Fiscal: Personnel Services:** Subgrantee in compliance (5 items); Subgrantee not in compliance (1 item).
1. **Management and Administrative Services:** Subgrantee in compliance (2 items); Subgrantee not in compliance (1 item).
- a. Allocation: Subgrantee in compliance (1 item).
- b. Allowable Costs/Activities: Subgrantee in compliance (1 item).
- c. Functional Timesheets: Subgrantee not in compliance (1 item).

Requirement: OMB Circular A-87, Attachment B, #8(h)(4) states, in part, "Charges to Federal awards for salaries and wages...will be based on payrolls documented in accordance with generally accepted practice...that salaries and benefits of personnel supported by more than one grant or project must be verified by functional timesheets of the time spent on each grant project/activity."

Finding #1: While the subgrantee's timesheet format is correct for FY 2006-0071, the timesheet was not completely filled out entirely to indicate what categories the hours were charged to.

Action Required: The timesheet must be completely filled out entirely to indicate what categories the hours were charged to, as well as the employee's title. The subgrantee may state in the Corrective Action Plan how the timesheet for FY 2006-0071, FY 2007-0008 and others would be utilized in the future.

2. **Overtime/Backfill and/or CTO:** Subgrantee in compliance (3 items).
- E. **Fiscal: Procurement:** Subgrantee in compliance (4 items); Subgrantee not in compliance (1 item).
1. **Responsibility:** Subgrantee not in compliance (1 item).

El Dorado County OA Monitoring Report

- E. 1. **Requirement:** Per 28CFR61, 67, 66.35, 66.36, 2CFR215.42....”The subgrantee is responsible for maintaining a written code of standards of conduct regarding the settlement and satisfaction of all contractual and administrative issues arising from contracts of the subgrantee and grant award procurements. This responsibility includes, but [is] not limited to the procurements process, Davis Bacon Act, NEPA/CEQA, disputes, debarment and or exclusion issues, and protests of awards.

Finding #2: The Procurement Policy for the County of El Dorado did not include provisions for the Davis-Bacon Act and the National Environmental Protection Act (NEPA). The subgrantee did provide its compliances for the California Environmental Quality Act (CEQA).

Action Required: The subgrantee is required to provide an addendum to the existing policy citing that the subgrantee must include compliances for the Davis-Bacon Act along with NEPA/CEQA to ensure compliance with Federal requirements.

2. **Methods of Procurement:** Subgrantee in compliance (4 items).

F. **Fiscal: Equipment & Property Management:** Subgrantee in compliance (5 items).

G. **Subgrantee Monitoring & Oversight:** Subgrantee in compliance (5 items).